IN THE UNITED STATES DISTRICT COURT FOR THE SOUTHERN DISTRICT OF NEW YORK

UNITED STATES OF AMERICA,

Civil Action No. CV 08-3865

(PAC)

Plaintiff,

v.

JOHN R. LIEGEY, 115-87 OWNERS' CORPORATION, SELECT PORTFOLIO SERVICING, INC., NEW YORK STATE DEPARTMENT OF TAXATION AND FINANCE, NEW YORK CITY DEPARTMENT OF FINANCE, and JOHN DOES 1-10.

Defendants.

RULE 7.1 DISCLOSURE STATEMENT OF DEFENDANT SELECT PORTFOLIO SERVICING, INC.

Defendant SELECT PORTFOLIO SERVICING, INC. by its attorneys, ECKERT SEAMANS CHERIN & MELLOTT, LLC, pursuant to Rule 7.1 of the Federal Rules of Civil Procedure, hereby identifies the following parent corporation and publicly held corporation(s) owning 10 percent or more of its stock:

Defendant Select Portfolio Servicing, Inc. (formerly known as Fairbanks Capital Corp.) is a Utah corporation and is a wholly owned subsidiary of SPS Holding Corp. (formerly known as Fairbanks Capital Holding Corp.). Credit Suisse First Boston (USA), Inc. is the sole shareholder of SPS Holding Corp.

Dated: White Plains, New York July 2, 2008

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